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EFFICIENCY IN COUNTY GOVERNMENT

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"It is one thing to know that an evil exists and to denounce it. It is quite another thing to put your finger on the cause of it, and it is still another to devise a remedy."¹ In diagnosing the evils of county government, I shall first put my finger on the causes, then announce, not denounce, the evils, or at any rate some of them, and lastly prescribe remedies which are not altogether my own devices. Therefore, my topics will be, causes of inefficiency, specimens of inefficiency, and methods of efficiency.

Among the chief causes of inefficiency and its resultant extravagance in county government are the following:

1. The continued use of methods and machinery of administration devised long ago for sparsely settled farming communities but now antiquated and inadequate for the needs of greatly advanced and rapidly growing towns, villages and cities. Frequent attempts to prop up these tottering old institutions by special laws have turned them into patchwork.

2. The political choice, for public office, of men untrained in administration and unskilled in interpretation of the law.

3. The tendency of such men to follow precedent rather than statute in the administration of their offices, and consequently to commit unwitting errors and make important omissions.

4. The lack of diligence on the part of the citizen body in letting official representatives know its will in matters of governmental policy, a cause by no means confined to rural communities.

5. Interest excited by public scandal concerning office holders is mainly sensational. Too much such sensation deadens civic pride and blocks genuine improvement.

As a composite result of these and other causes there are found, particularly in the more populous and wealthy counties, complex and confusing masses of legislation, general and special, affecting

¹ Hon. George Sutherland, Congressional Record, July 11, 1911.

the different communities in varying degrees. There are also found:

Inadequate, unsatisfactory and wasteful taxation systems.

Inadequate and antiquated systems of accounting for public funds.

Puzzling and fragmentary methods of reporting public business.

Violations, evasions, misinterpretations, and neglect of the laws, by public officials—many of such irregularities unintentional.

Unnecessary sickness and deaths from preventable diseases.

Hundreds of needless officials in public service at the expense of the taxpayer, reduplicating one another's functions in various ways.

Waste and extravagance in many administrative departments.

Capable officials compelled to interpret very freely or openly to depart from the law, or even to obtain special legislation to enable them to achieve efficient and economic service.

No plan of constructive statesmanship. Instead the motives of official selfishness, home glorification, and private pocket prevail.

In the turbulent days of medieval politics the only force that could preserve order and discipline rebellious states was the church. This had no legal existence at first, but worked up an organization that controlled the world. Politically the New York State counties² and those of other states following the general plan of the middle eastern states in county development, resemble that medieval condition. The only man competent to issue orders to county officers that they shall do thus and so, or, failing to obey, shall be disciplined, and competent to enforce those orders, is that unofficial but most powerful being, the county boss. The officers themselves have little power or influence one over another. There is no central executive in the county, but, instead, a great many practically independent departments, whose functions are somewhat confusingly interlocked by the complex requirements of county, town, municipal, public officers and various other laws, and in the larger counties by many special acts for particular municipalities. Many of these are conflicting and practically impossible to reconcile.

² The discussion in this paper relates in general to counties of this type. In the South, where the Virginia type of counties prevails, the entire governmental structure is different. Many county systems show great advances over the type of counties described here. The writer has most frequently in mind, throughout this article, the New York State system of counties.

There is an official executive head of all the counties in the state, namely, the governor, but his function is not directive; it is disciplinary only, and called into play only for the removal of officers guilty of gross misconduct. The governor appoints a large number of state officials who might be called the state ministry. Each one of these has some general powers over county affairs, and a good deal of direct control over some particular county official. Note the following illustrations:

The state excise commissioner has general supervision of the collection of excise taxes, and direct control over the county's deputy commissioner of excise. He may examine the county treasurer's accounts with reference to the excise fund.

The state board of charities controls the county's care of its paupers and insane and has direct supervision over the county superintendent of the poor.

The state commission of highways may reject or approve plans of the county superintendent of highways and remove him from office. The county superintendent is appointed by the board of supervisors who are elected by the local townships, and the supervisors fix the county superintendent's salary, and direct most of his activities. His responsibility, therefore, is a very much divided one.

The county commissioner of elections is appointed by a board, composed of county judge, surrogate, district attorney, county clerk and sheriff. His salary is controlled by the board of supervisors. His duties are regulated by the election law, and he is responsible to the state board of elections.

The county clerk is elected by the people of the county. He is clerk of the county court and of the supreme court, when in session in his district, and is subordinate officer of the secretary of state, to whom he has to make various reports. He also has to report to other state officers and bureaus concerning various matters of the county business. In Westchester County he receives as large a salary as the county judge, larger than the surrogate, or the district attorney, larger than his superior, the secretary of state, and equal to that of the governor of the state!

The county treasurer stands in a similar position, but is responsible to the state comptroller for the correctness of his accounts, and for statistical information.

In New York State school commissioners no longer exist. School superintendents, whose number varies according to the population of the county, are elected by school directors, of whom the people of each town elect two. These superintendents may be removed by the commissioner of education of the state. The state pays these superintendents a fixed salary, which is moderate. The county may pay an additional sum by vote of the board of supervisors.

In many county systems there is no department of health. It is a strange contradiction that this function of government which, in state and local municipality is invested with the most mandatory powers, is entirely absent from county administration. It is one of the best of arguments for the entire elimination of the county as a needless political unit, and shows the fallacy of the bugaboo cry for "Home Rule." No one objects to orders from the state commissioner of health. No one objects to state supervision of excise, nor to state control of highways, nor to state direction of schools. Why not state collection of taxes, and state care of the poor, state hospitals, state regulation of all major activities?

As a matter of fact, however, there ought to be some sort of central health authority in the larger subdivisions of the state, whether county or assembly district, or what not, because health laws and ordinances are matters that cannot be enforced properly except by a man on the ground. A county officer,³ with authority to compel uniform administration among the local health authorities, is better than a lot of local officers unregulated.

These examples are sufficient to show the labyrinthine meanderings of departmental responsibilities or irresponsibilities.

In the foregoing examples, no mention is made of the many special statutes, or the many special requirements of the general statutes, that complicate and intermingle the functions and responsibilities of the various officers. The mere citation of such acts, without reference to their substance, would fill many pages of this volume.

The undue multiplicity of local officials and the overlapping of their functions may be illustrated by the administration of taxes. The township is the ordinary unit of taxation. If there were no variation from this, the matter would be much simplified. But there are frequently more villages than townships in a county. Some of

³ Some of our states provide for a county commissioner of health.

these lie part in one township and part in another, or perhaps in parts of three townships. Each village levies its own tax. The whole state is divided into school districts, each levying its own tax. Sometimes these overlap both village and town. Superimposed on these three series of districts are special districts for fire protection. Overlapping these are water supply districts, lighting districts, garbage removal districts, and various other kinds of districts. There are township assessors, village assessors and school district assessors. Each set makes, for the purpose of taxation, a separate valuation of the property within his district. The same parcel of land may be assessed at \$3,000 on a township roll, \$5,000 on a village roll, and \$2,500 on a school district roll.

There is a school tax collector for each school district, a village collector for each village, a township collector for each town,⁴ an excise collector for each excise district, ordinarily the whole county, and a water tax collector. The collectors for towns, villages and schools serve for ninety days only, and then the collection is turned over to some other officials, the supervisors, the village treasurer, the county treasurer. Westchester County has two hundred and twelve collectors of taxes. One central receiver and twenty deputies would be much more efficient.

One of the greatest causes of inefficiency is the procedure ordinarily provided bylaw for the audit of claims against the county. Any office or department may order what supplies and services it needs, or which its head thinks it needs, and the bills are presented to the county board of supervisors for audit. This is a good enough system in a small county where taxpayers are few and are conversant with what the county is doing. But in a more populous and wealthy county, it is impossible either for the taxpayers to follow the details of the county business or for the supervisors themselves to know what bills should be allowed and what rejected. Moreover, there is no advance appropriation for county audits. The bills against the county are never classified and registered as charges against departments. Instead, the bills are allowed to run on for a year, then footed up, and the sum total is raised by tax in the annual budget. The county is always paying last year's bills. The treasurer cannot tell at any time, neither can any auditing committee, the amount of

⁴ Here again some of the western states excel; e. g., Iowa, Michigan, Indiana, etc., have all their taxes collected by the county treasurer—a great simplification of a problem of plain finance.

outstanding encumbrances against the audited bills account. So the account is never closed, but runs on and on, world without end. In counties where there is a county comptroller or auditor this condition is not so bad. Such officer usually has power to govern accounts and audits and can keep a sharp watch. But such counties are few in the East. In many of the western states the county auditor is a regular functionary.

But cannot the public control the allowances of these unclassified and endless claims? No, the public has no more idea what they are for than has the Gaekwar of Baroda. A very general law requires the publication of the list of all these vouchers. They are usually published in the following form:

Voucher Number.	Claimant.	Purpose.	Amount Claimed.	Amount Allowed.
2347	John Doe,	Services to County,	\$1,000.00	\$1,000.00
2348	Richard Roe,	Supplies,	672.00	672.00

Who is John Doe? What services did he perform? At whose order? What is a proper value for such services? Was he overpaid or underpaid? Were the services needed? Could not that \$1,000 have been devoted to supplying a greater need than the above services? The same queries may be made regarding Richard Roe and his supplies. There are no answers to these questions. If the taxpayer follows the list of bills through and tries to determine what his money is being spent for, his ultimate destination will be a padded cell.

The maddening insufficiency of public records is not confined to accounting reports. It is characteristic of nearly all official county and local publications. The taxpayers ordinarily can learn nothing of details of public business of the county. The county budget is passed with all sorts of expenditures hidden under the item "County Audited Bills." It is never submitted to the public for discussion. The making of the ordinary county budget is one of the most unscientific governmental operations in the universe.⁵ About the only course open to the taxpayer seems to be to pay his taxes, whatever they are, and forget it.

⁵ Indiana has a state board of accounts and a county auditor, who enforce an advance itemized estimate, from each officer and department, of the expenses for the ensuing year. Appropriations are based on such estimates.

In many counties the public records, except county clerk's records, are often in wretched condition. The records in some townships are tied up in bundles and piled into boxes. Some of them are mere masses of jumbled papers, covered with dust and mould, kept in barrels or bureau drawers, or under the spare bed, or any convenient place. There are great gaps in the records, in some instances the records of several years at a stretch are missing. Town officials have been found who have burned quantities of records to *get rid* of them! "What's the use o' keepin' bundles of ole papers that come f'm 'way back 'fore the Revolutionary War?"

These features are due to the election of untrained officials. "How are you going to avoid untrained officials in country offices?" We cannot do so. But we can have *the state send trained officials at intervals to teach local officials their duties and to see that such duties are properly executed.*

How can we increase the efficiency and decrease the cost of county and local administration? Perhaps the greatest criticism of the operation of the county government as a whole is that the entire administration has no plan, never did have a plan, and apparently never will, until the citizens demand it. By plan, I do not mean the schemes and plots of the political bosses, nor the intrigues of the politicians, nor the individual proposals by good citizens for specific improvements. The boss has a plan. It is to have at his disposal and control as many big salaried jobs as possible to hold his lieutenants in line, and as much official advertising as possible to give to the newspapers an incentive to be friendly. His agents in the board of supervisors work with that plan in view. The taxpayer is held in contempt, and his protests are unheeded. He has nothing to do with the conduct of office, forsooth. Let him pay his taxes and shut up. Such is democracy in American county government.

Individuals and groups put forward plans in generous numbers for particular improvements, but there is no consistent plan for the whole administration. All is ragged and every interest pulls in a special direction. It is characteristic to select the one or two things whose advocates are the strongest, and devote the county's energies and funds to those and neglect other things.

A proper plan would be developed by first examining minutely into the communities' needs, making a complete list of those needs in

the order of their apparent importance, then studying them carefully, counting the cost, and spreading the budget allowances evenly over the whole.

In some states, e. g., Massachusetts and Ohio, there are systems closely akin to a commission form of government for the county. In these states the efficiency of county administration is much more marked than in counties where the New York system prevails. Undoubtedly the greatest efficiency and economy would be brought about by centralizing the government of the county in the hands of a board of not more than five elected commissioners, the abolition of the county board of supervisors, and the appointment, by the commissioners, of all subordinate officers, upon a basis of capacity. The commission should have power, under proper regulation, to remove from public office for incompetency any of their employees. The commissioners themselves should be controlled by electoral recall.

It is not necessary to describe here the commission form of government with the short ballot. It is too well known. Its applicability to counties is perfect. The strongly fortified political party system with the boss at the head stands in its way. It would put the boss out of business. Therefore, he will usually oppose it. When it is proposed, he sets up the cry "Revolution," "Treasonable attack on the institution of our forefathers," "Patriotism overthrown;" and such outcries seem effective.

I do not believe in tearing down old institutions merely because they are old. Much less do I believe in propping up tottering old governmental machinery by awkward, cumbersome and complex devices that are wasteful and inefficient. I believe rather in building new and strong institutions, adequate to the growth and exigencies of the present, with provision for future expansion, before there is a general collapse of the old.

Without the revolutionary measures that might be necessary to establish commission government in counties, without introducing new political theories, is there a way to bring about efficiency and economy in county administration under present laws? The answer is ready. *Prepare a plan for the existing system*, whatever that system may be.

Since the whole plan of an administration depends upon budgetary control, the most direct method of arriving at a wisely constructed plan is to design and operate a wisely constructed budget. The

experience of the New York Bureau of Municipal Research in this respect seems to furnish most valuable guidance to such an end. The following outline of method is compiled largely from the work of that Bureau.⁶ It is adaptable to any tax levying and tax spending community, from a school district to a state entire. It seems particularly to meet the needs of the county.

PLAN TO SECURE EFFICIENT MANAGEMENT BY SCIENTIFIC BUDGET MAKING.

I. THE BUDGET A BASIS FOR EFFICIENCY.

- (I) Neglect of budget making prevalent in nearly all American municipalities.
 - 1. Citizen does not know.
 - 2. Citizen purposely kept in dark by politicians.
 - 3. Citizen does not care until taxes become due—then it is too late.
- (II) Importance of properly constructed budget.
 - 1. Education in citizenship.
 - (1) In community needs.
 - (2) In government efforts to meet them.
 - 2. Promotes understanding of public service, and therefore
 - 3. Promotes *efficient* public service, because people *know*.
 - 4. Tells whether you get what you pay for.

II. IMPORTANCE OF PUBLICITY.

- (I) Publication of full details of public business absolutely necessary.
 - 1. Public plans, showing all contemplated operations and achievements of every department.
 - 2. Public records, showing
 - (1) Exact conditions of public funds at any time.
 - (2) Exact detailed cost of any department or function of government.
- (II) The two sorts of publicity usually supplied (neither is satisfactory).
 - 1. That originating with private citizens and newspapers.
 - (1) Built on scraps of information, and therefore
 - a. Omitting important elements, or
 - b. Wholly misrepresenting policy.
 - (2) Often giving undue praise or blame.
 - (3) Often scandalous attack on personalities.
 - (4) Not always enlightening or creating healthy interest in civic betterment.
 - 2. That furnished by official reports.
 - (1) Often doctored to cover faults.

⁶"Making of a Municipal Budget," Bureau of Municipal Research, New York City.

- (2) Usually incomplete and confusing, leaving the citizen helpless.
 - e. g., The ordinary reports of a municipal treasurer.
 - No statement of assets and liabilities.
 - No cost accounting.
 - Each fund account full of transfers.
 - Impossible frequently to tell even the net receipts and disbursements of a fiscal accounting period.

III. ESSENTIAL PRINCIPLES OF BUDGET-MAKING.

- (I) Obtain knowledge of community needs.
 - 1. Study community government.
 - (1) How many separate departments?
 - (2) Functions or lines of activity of each.
 - a. What is each trying to do?
 - b. What purposes has it in view?
 - c. What services does it require?
 - (a) Men employed.
 - (b) Compensation.
 - d. Are they necessary for community progress?
 - 2. Learn what community needs the government does not meet.
- (II) Cost of supplying such needs.
 - 1. Study public records, original bills, etc., to learn
 - (1) What services community actually gets.
 - (2) What it should justly pay therefor.
 - (3) Total cost of each line of service as rendered.
 - 2. Learn what an enterprising private business would pay for similar services.
 - 3. Estimate what unfilled needs would cost.
 - 4. Publish clear statement of the results of such study.
 - (1) Cost reports.
 - (2) Graphic charts and representations.
 - (3) Comparison of cost of each detail for several years.
 - 5. Determine units of service and of pay.
 - (Compare present hodge-podge of county salaries.)
 - 6. Determine standards of cost for supplies.
- (III) Appropriations to be functionally segregated.
 - 1. A specific fund for each department.
 - 2. A specific apportionment of such fund for each detail of that department.
- (IV) Install departmental and functional cost and fund accounting, with
 - 1. Central accounting control.
 - 2. Prohibition of transfers without specific authority.
 - 3. Supporting systems of vouchers definitely locating responsibilities.
- (V) Provide accurate records of service, improvements and supplies, obtained for the expenditure of public funds.

- (VI) Prepare a budget exhibit showing the entire plan of the administration.
- (VII) Open the budget to public discussion before passing it.

This outline is, of course, difficult for individual citizens to put into effect. But a public welfare committee of such citizens, or any live civic organization or club may bring it about. Any citizen has the right to examine all public records. The results of such examinations must determine the course to be pursued.

Efficiency in county government is quite possible. But a community of the holiest of men cannot count upon it, unless they set about obtaining it. Any community of average citizens can get it, if they will.